

**EXHIBIT E**

**IRS Team Manager E-Mail Correspondence dated August 18, 2016**

**Donald J. Teichen** | Director of Tax

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**From:** Gulati Manmeet [mailto:Manmeet.Gulati@irs.gov]

**Sent:** Thursday, August 18, 2016 3:40 PM

**To:** Kiley, Michael; Teichen, Don

**Subject:** RE: W. R. Grace refund check

Hi Mike,

Below is the response from the bankruptcy specialist in Philadelphia. She is on leave from today thru 8/30/16. Let me know what your position is and will forward it to her. Perhaps we can set up a meeting with her manager after 8/30/16.

"I reviewed the issue with my manager and it is our position that the liability was paid outside the realm of the chapter 11 plan by the NOL carryback and credits from other modules. No payments were ever received for this debt under their confirmed chapter 11 plan. Since the liability was paid from the NOL and not from any plan funding we feel the normal carryback interest calculation was correct".

Take care.

Manmeet Gulati

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